

IN THE SPECIFICATION:

*Please amend the paragraph beginning at line 10 on page 9 as follows:*

~~Fig. 38 is a cross sectional view~~ Figs. 38(a)-38(d) are cross sectional views showing the steps of forming the memory cell portion shown in Fig. 37.

*Please amend the paragraph beginning at line 12 on page 9 as follows:*

~~Figs. 39 is a cross sectional view~~ Figs. 39(a)-39(d) are cross section views showing the steps of forming the fuse link portion shown in Fig. 37.

*Please amend the paragraph beginning at line 14 on page 9 as follows:*

~~Fig. 40 is a cross sectional view~~ Figs. 40(a)-40(d) are cross sectional views showing the steps of forming the bonding pad portion shown in Fig. 37.

*Please amend the paragraph beginning at line 16 on page 9 as follows:*

~~Fig. 41 is a cross sectional view~~ Figs. 41(a)-41(d) are cross sectional views showing the steps of forming the dicing portion shown in Fig. 37.

*Please amend the paragraph beginning at line 13 on page 21 as follows:*

In addition, a field shield isolation region is formed on SOI substrate 10. More specifically, a thin oxide film is formed on the portion of silicon active layer 12 other than the element active region, and field shield gate 44 is formed thereon. Ground voltage GND is applied to field shield gate 44, whereby silicon active layer 12 positioned under field shield gate 44 attains an off-state.